AMENDMENTS TO THE SPECIFICATION

Docket No.: 20708/0205525-US0

Please change the title as follows:

STEERING APPARATUS AND MANUFACTURING METHOD OF SAME

Following the title, please insert the following paragraphs:

Cross-Reference to Prior Application

This is a U.S. National Phase Application under 35 U.S.C. §371 of International Patent Application No. PCT/JP2005/005944 filed March 29, 2005, and claims the benefit of Japanese Patent Application No. 2004-110352, filed April 2, 2004, both of which are incorporated by reference herein. The International Application was published in Japanese on October 13, 2005 as WO 2005/095179 A1 under PCT Article 21(2).